

**Bob Ayers**

**Attorney at Law**

**1145 Arcadia Road Encinitas California 92024 U.S.A.**

**Telephone and Facsimile**

**(760) 753-9086**

**bobayers@cox.net**

May 18, 2006

Clerk of the Court  
United States Bankruptcy Court  
Alexander Hamilton Custom House  
One Bowling Green  
New York NY 10004

Re: In re: DELTA CORPORATION et al., debtors  
Chapter 11 Case No. 05-44481 (RDD)  
Affidavit of Non-Legal Ordinary Course Professional  
Bell, Anderson & Sanders LLC

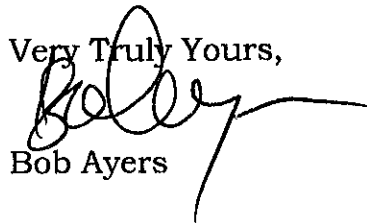
Dear Court Clerk:

Please file the enclosed Affidavit and Certificate of service with the court in the above-entitled matter.

I have enclosed a copy of the documents and SASE in hopes that you will return a conformed copy to me.

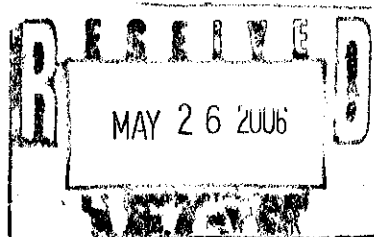
Thank you.

Very Truly Yours,



Bob Ayers

Cc: Client



UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re

DELPHI CORPORATION, et al.,

Debtors.

Chapter 11

Case No. 05-44481 (RDD)

(Jointly Administered)

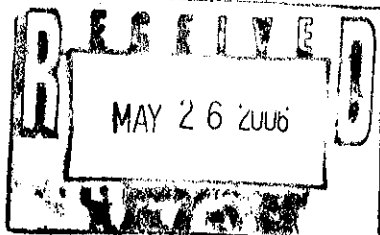
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AFFIDAVIT OF NON-LEGAL ORDINARY COURSE PROFESSIONAL

STATE OF CALIFORNIA     )  
                                  ) ss:  
COUNTY OF ORANGE     )

Randall Bell, being duly sworn, deposes and says:

1. I am a principal of BELL, ANDERSON & SANDERS LLC which firm maintains offices at Red Professional Building, 496 Broadway, Laguna Beach CA 92651
2. Neither I, Randall Bell, nor any partner, auditor or other member thereof, insofar as I have been able to ascertain, has any connection with the above-captioned debtors and debtors-in-possession (the "Debtors"), their creditors, or any other party-in-interest, or their attorneys, except as set forth in this affidavit.
3. BELL, ANDERSON & SANDERS, LLC, has represented and advised the Debtors in this matter with respect to a broad range of aspects of the Debtors' businesses.
4. The Debtors have requested, and BELL, ANDERSON & SANDERS, LLC has agreed, to continue to represent and advise the Debtors pursuant to section 327(e) of title 11 of the United States Code, 11 U.S.C. § § 101-1330, as amended (the "Bankruptcy Code"), with respect to such matters. Additionally, the Debtors have requested, and BELL, ANDERSON & SANDERS LLC proposes, to render the following services to the Debtors:  
  
Real estate appraisal and value analysis.
5. BELL, ANDERSON & SANDERS, LLC's current fees arrangement is a written agreement that was established by Debtor's former attorney. The agreement provides for the payment of services based upon the amount of time ("hourly") spent by BELL, ANDERSON & SANDERS, LLC.



6. Except as set forth herein, no promises have been received by BELL, ANDERSON & SANDERS, LLC or any partner, auditor or other member thereof as to compensation in connection with these Chapter 11 cases other than in accordance with the provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules, orders of this Court, and the Fee Guidelines promulgated by the Executive Office of the United States Trustee.

7. BELL, ANDERSON & SANDERS LLC has no agreement with any entity to share with such entity any compensation received by BELL, ANDERSON & SANDERS, LLC.

8. BELL, ANDERSON & SANDERS LLC and its partners, auditors, and other members may have in the past represented, currently represent, and may in the future represent entities that are claimants of the Debtors in matters totally unrelated to these pending chapter 11 cases. BELL, ANDERSON & SANDERS LLC does not and will not represent any such entity in connection with these pending chapter 11 cases and does not have any relationship with any such entity, attorneys, or accountants that would be adverse to the Debtors or their estates.

9. Neither I, BELL, ANDERSON & SANDERS LLC, nor any partner, auditor or other member thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors, or their estates in the matters upon which BELL, ANDERSON & SANDERS LLC is to be engaged.

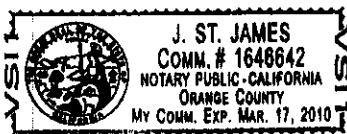
10. The foregoing constitutes the statement of BELL, ANDERSON & SANDERS LLC pursuant to sections 329 and 504 of the Bankruptcy Code and Bankruptcy Rules 2014 and 20 16(b).

FURTHER AFFIANT SAYETH NOT

  
\_\_\_\_\_  
RANDALL BELL

Subscribed and sworn before me  
this 21<sup>st</sup> day of April, 2006

  
\_\_\_\_\_  
Notary Public



CERTIFICATE OF SERVICE

I, Robert S. Ayers, Attorney for BELL, ANDERSON & SANDERS, LLC, hereby certifies that on April 24, 2006, I served a copy of the Affidavit of NON LEGAL Ordinary Counsel Professional, upon the following interested parties via first class mail:

|  |   |
|--|---|
| Delphi Corporation<br>Attention: General Counsel<br>5725 Delphi Drive<br>Troy, MI 48098<br>U.S.A.  | Latham & Watkins<br>Attention: Mark A. Broude, Esq.<br>885 Third Avenue<br>New York, N.Y. 10022<br>U.S.A.                   |
| Skadden, Arps, Slate, Meagher & Flom<br>Attention: John W. Butler, Jr., Esq. 333 West<br>Wacker Drive<br>Suite 2100<br>Chicago, IL 60606<br>U.S.A. | Simpson Thacher & Bartlett LLP<br>Attention: Marissa Wesley, Esq.<br>425 Lexington Avenue<br>New York, N.Y. 10017<br>U.S.A. |
| United States Trustee<br>Attention: Alicia M. Leonhard, Esq.<br>33 Whitehall Street<br>Suite 2100<br>New York, N.Y. 10044<br>U.S.A.                | Davis Polk & Wardwell<br>Attention: Marlane Melican, Esq.<br>450 Lexington Avenue<br>New York, N.Y. 10017<br>U.S.A.         |

Dated: April 24, 2006



Robert Ayers  
(760) 753-9086  
c/o Bell Anderson & Sanders LLC  
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496 Broadway  
Laguna Beach CA 92651